

# Managing external and internal conflicts as well as conflicts in the accounting environment

Yaghoub Mahmoudi Jabdaraq, Nader Rezaei, Asgar Pakmaram, Rasoul Abdi\*

*Department of Accounting, Bonab Branch, Islamic Azad University, Bonab, Iran*

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## Abstract

This study is aimed at investigating the management of external and internal conflicts in the accounting environment. The present study is qualitative research. According to the purpose of the research, the data were collected through unstructured interviews through an exploratory approach. The statistical population of this study is the relevant managers in the investment profession, including managers of investment companies, brokerages, stock exchange organizations, stock exchange and OTC companies, investment funds, financial analysts (technical and fundamental), investors active in the capital market, Professors of finance and accounting and investment and other experts in the field of behavioral risks. Methods were used to collect data. Examples studied in this study include relevant managers in the investment profession including managers of investment companies, brokerages, stock exchange organizations, stock exchange and OTC companies, investment funds, financial analysts (technical and fundamental), and active investors in the capital market, there will be professors of finance and accounting and investment and other experts in the field of behavioral risks. The MAXQDA software has been used for qualitative analysis. In this study, after coding the interview texts, removing the synonymous and repetitive criteria and finally, 8 main categories and 44 sub-categories were obtained by categorizing and categorizing the final criteria. The main categories include individual differences, structural differences, conflict management and conflict, conflict resolution strategy, conflict management techniques, demarcation of constructive and destructive conflict and conflict, non-participation of individuals in organizational decisions, conflict resolution in the constructive path and efficient.

Keywords: Conflict management, Conflict, External, Internal, Accounting Environment  
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## 1 Introduction

Conflict is a phenomenon that has positive and negative effects on the performance of individuals and organizations. Proper and effective use of conflict improves performance and improves the health of the organization, and ineffective use of it reduces performance and creates conflict and seizures in the organization. Effective use of conflict requires a full understanding of the nature and causes of its creation, as well as the acquisition of skills in management and control, which of course is one of the most important skills of the accounting and management profession today. The ability to deal with and manage conflict has a very valuable role to play in decision-making and success in maximizing

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\*Corresponding author

*Email addresses:* [y.mahmoudij@yahoo.com](mailto:y.mahmoudij@yahoo.com) (Yaghoub Mahmoudi Jabdaraq), [naderrezaeimiandoab@gmail.com](mailto:naderrezaeimiandoab@gmail.com) (Nader Rezaei), [pakmaram@bonab.iau.ac.ir](mailto:pakmaram@bonab.iau.ac.ir) (Asgar Pakmaram), [abdi\\_rasool@yahoo.com](mailto:abdi_rasool@yahoo.com) (Rasoul Abdi)

what people want. If the conflict is constructive, it will cause both parties to the conflict to achieve maximum benefits in such a way that both are satisfied with their desirability and, consequently, will create more partnership and cooperation between different groups in the accounting environment. But if this is not the case, and each side of the conflict ignores the interests of the other just to achieve its own interests, it can certainly be said that at least one of the parties to the conflict will lose the many interests it deserved. For this purpose, in order to fully understand the nature of conflict, all conflicts in the accounting environment can be classified into two categories: intra-organizational and extra-organizational. Accounting research in the second half of the twentieth century was significantly influenced by developments in other fields, including economics and finance. According to Scott [10], the company can be considered as a chain of contracts, so that the organization can be visualized with a set of contracts that the company concludes. From an information perspective, the stability of conflict between different groups is due to the asymmetric flow of information. With these interpretations, in the presence of information asymmetry, it is possible for the trustees, i.e. the representatives, to take advantage of the information advantages available in order to achieve their personal goals. Watts and Zimmerman [14] have modeled the conflict between different groups based on contract theory and agency theory in economics. The results of this study showed that it indirectly describes social phenomena as the result of maximizing the utility function or maximizing wealth or profit. Thus, positive theories, such as contract theory, agency theory, and even decision theory, can only help individuals maximize the desirability of their consequences, regardless of the probabilities of others' reactions, because each party to the conflict must pay close attention to the behavior of others in order to decide what choice to make in order to best achieve its goal. Individuals can determine the equilibrium point in the desirability of the parties by considering the reactions of the other party in the conflict, in addition to maximizing the function of individual desirability; So that both parties are satisfied with their outcome.

Creating such a context can be achieved by game theory. Using game theory, we can understand the nature of the way in which managers, investors and other groups act wisely against each other's actions in order to maximize the utility function. Charles and Kasilingam [2] show that all the selection factors of this study have a significant effect on the investment performance of investors. Broberg et al. [1] showed that an auditor can maintain two identities and have organizational and professional values while they are not necessarily in conflict with the firm's business orientation. Doojin et al. [9] showed that investor sentiment plays an important role in explaining investor trading behavior on stock returns. Lo et al. [5] show that controlling institutional investors and identifying more institutional investors is to improve performance. Morin and Hazgui [7] showed that auditors not only do not believe in the existence of any two categories in the mission of the National Audit Organization but also believe that this mission is fully in line with the wishes and expectations of their audiences and their duty is beyond mere supervision and inspection. Taylor and Scapens [13] show that different identities and images of the two groups of accountants are important factors in different perceptions of accounting change. Sherman [11] showed that there is a relationship between emotional intelligence and conflict management styles among Massachusetts financial service managers. Dadar and Jafari [3] showed that the emotional behavior of shareholders increases free float.

Tiklaf has modeled the quality of accounting and a competent accountant using torque conditions as follows

$$\begin{aligned} C_t &= \pi_t + W_t - W_{t-l} \\ E_t &= \pi_t + V_t - V_{t-l} \\ A &= -W_t - W_{t-l} + V_t - V_{t-l} \end{aligned}$$

$E$  time profit series

$C$  cash flow operations

$A$  accrual items

Therefore, previous domestic research shows a fundamental research gap in the field of conflict management in the accounting environment, and that is the lack of a comprehensive model of conflict management in the accounting environment based on game theory. Limited studies conducted in comparative studies have reviewed and introduced existing mechanisms in other countries. It seems that a comprehensive model of conflict management in the accounting environment in the context of financial markets, especially the capital market and agreed upon by experts is necessary. The present study will try to answer the question of what model for managing intra-organizational and extra-organizational conflict in the accounting environment in the capital market by combining qualitative methods using the grounded theorizing approach and document analysis. Is it appropriate? And seeks to achieve the following goals:

- Provide a model for managing conflicts and conflicts within the organization in the accounting environment.
- Provide a model for managing external conflicts and conflicts in the accounting environment.
- Research method

The present study is qualitative research. The present study is thematically in the field of conflict management within and outside the organization in the accounting environment and due to the combination of qualitative research methods in this research, in the first stage, the grounded approach was used.

According to the purpose of the study, data were collected through unstructured interviews and with an exploratory approach. The statistical population of this study is the relevant managers in the investment profession, including managers of investment companies, brokerages, stock exchange organizations, stock exchange and OTC companies, investment funds, financial analysts (technical and fundamental), investors active in the capital market, Professors of finance and accounting and investment and other experts in the field of behavioral risks. Methods were used to collect data.

Library Studies Extensive studies were conducted to identify the requirements and indicators related to the structures of risk management and internal and external conflict in the accounting environment and its underlying principles.

In this study, field interviews were conducted with the focus groups before conducting the research. For this purpose, a number of financial experts and experts were interviewed and the insights obtained from this initial interview are used to develop and improve the interview guidelines. After conducting the focus group interviews, the interview guidelines were prepared to achieve a) uniformity and coverage of research questions (research topics), b) reduce the researcher's biases towards preconceived notions, and c) formulate key questions to explore participants' experiences.

Examples studied in this study include relevant managers in the investment profession, including managers of investment companies, brokerages, stock exchange organizations, stock exchange and OTC companies, investment funds, financial analysts (technical and fundamental), active investors in the capital market, there will be professors of finance and accounting and investment and other experts in the field of behavioral risks. With these descriptions, participants who had experience (as a provider or user) of profit management behavior were selected using the snowball method; That is, each participant is asked to introduce the next participant who has useful experiences to advance the goals of this research.

Data analysis in grounded theory is done in three stages of coding. The first step is to find conceptual categories in the data at the basic level of abstraction. The second stage is to find connections between these categories and the third stage is to conceptualize and report on these connections at a higher level of abstraction. The first step is called open coding, in which conceptual tags are attached to the research data (interviewee items implemented in text format including sentences, and paragraphs) and the concepts are extracted, and then the extracted concepts are categorized into larger concepts (categories). The present study was conducted using a data-based qualitative research method or grounded theory. Grounded theory is a method for determining, analyzing and expressing the main categories of the phenomenon under study. This method organizes qualitative data and describes them in detail. MAXQDA software was used for qualitative analysis.

#### Theme Analysis Process

Step 1: Getting to know the data: In order for the researcher to be familiar with the depth and scope of the data content, it is necessary to immerse himself in them somewhat. Immersion in data usually involves "repeatedly rereading data" and reading data actively (i.e. searching for meanings and patterns).

Step 2: Create basic codes: The second step starts when the researcher has read the data and become familiar with them. This step involves creating basic codes of data.

Step 3: Search themes: This step involves categorizing different codes in the form of potential themes, and sorting all the encoded data summaries in the format of the specified theme. In fact, the researcher starts analyzing his codes and considers how different codes can be combined to create a general theme.

Step 4: Revisit themes: The fourth step starts when the researcher creates and revisits a set of themes. This step consists of two stages reviewing and refining themes.

Step 5: Defining and Naming Themes: The fifth step starts when there is a satisfying map of themes. At this point, the researcher defines and revisits the themes he has presented for analysis, and then analyzes the data inside them. By defining and revisiting, the nature of what a theme discusses is determined and determined which aspects of the data each theme contains.

Step 6: Preparing a Report: The sixth stage begins when the researcher has a set of fully watered-down themes. This step includes the final analysis and writing of the report.

Once the coding is complete, the data entered into the MAXQDA software begins. If the amount of information is large, the information can be entered at the same time as the coding, ie after some of the sample sizes are encoded and significant information is obtained, two colleagues will be responsible for entering the information into the MAXQDA software. Initially, the interview sheets are assigned a serial number. This is done in order to quickly retrieve the rows in order to match the interviews with the created file and correct the information. In this case, if there is a mistake in coding or entering information, its row can be easily found. Once the data entry is complete, it is time to process it. Processing means using different methods to summarize and classify data in order to describe and analyze the research results. In fact, by processing information, answers to research questions are obtained.

## 2 Findings

- Demographic characteristics

In terms of gender, 6 of the experts are male and 4 are female. In terms of age, 1 of the experts is under 35 years old, 3 of them are 35 to 45 years old and 6 of the experts are 45 years old and older. In terms of education, 3 experts have a master's degree and 7 have a doctorate. In terms of work experience, 4 experts have 10 to 20 years of work experience and 6 of them have more than 20 years of work experience.

- Axial coding

From all the indicators obtained from the open coding stage, in this stage, the categories were determined and 8 main categories and 44 sub-categories were obtained. In the following, the mentioned cases are presented in separate tables.

In data analysis, content analysis method has been used in the form of coding and categorization. Coding based on data foundation theory consists of three stages of open, axial and selective coding. Here are some examples of coding methods.

The binary repetition code of length  $n$  or  $BRC(n)$  is defined by the encoding function  $E$ :

$$0 \longrightarrow z, 1 \longrightarrow o$$

For a given  $BRC(n)$ ,  $P_d = 1$  and  $P_c = \frac{1}{2}$  (for odd  $n$ ).

The minimum distance  $d$  of a linear code  $L$  equals the minimum among with weights of non-zero code words.

Let  $L$  be a linear code of length  $n$  over  $F$ . Let  $k \leq n$  be the dimension of  $L$  over  $F$  and choose a basis

$$X^1, X^2, \dots, X^k$$

of  $L$  over  $F$ . Then any element in  $L$  is of the form

$$a_1X^1 + a_2X^2 + \dots + a_kX^k$$

that is, a linear combination of the basis elements. A message vector

$$a = (a_1 a_2 \dots a_k)$$

is thus encoded.  $A[n, k, d]$  linear code has length  $n$ , dimension  $k$ , and minimum distance  $d$ .

Examine the linear code  $L$  of length over  $B$  with basis

$$B = \left\{ \begin{pmatrix} 1 \\ 1 \\ 0 \\ 0 \end{pmatrix}, \begin{pmatrix} 0 \\ 1 \\ 1 \\ 1 \end{pmatrix}, \begin{pmatrix} 1 \\ 0 \\ 1 \\ 0 \end{pmatrix} \right\}$$

then the encoding function maps the message words using linear combinations of elements of  $B$  as follows:

000 → 0000; 00 → 1010; 010 → 0111; 100 → 1100; 110 → 1011; 101 → 0110; 011 → 1101; 111 → 0001

Notice that the set of code words is thus generated by  $B$ . Note the minimum distance is 1 since  $wt(0001) = 1$ . Thus  $L$  is a (4, 8, 1)-code and a [4, 3, 1] linear code.

$$P_d = P_c = 0$$

A binary block  $(m; n)$ -code consists of an encoding function

$$E : B^m \rightarrow B^n$$

and a decoding function

$$D : B^n \rightarrow B^m$$

The elements of  $Im(E)$  are called code words.

If  $a, b \in B^n$ , we define the distance  $d(a, b)$  between  $a$  and  $b$  to be:

$$d(a, b) = \sum_{i=1}^n x_i \begin{cases} x_i = 0, & \text{if } a_i = b_i \\ x_i = 1, & \text{if } a_i \neq b_i \end{cases}$$

where  $a = a_1a_2...a_n$  and  $b = b_1b_2...b_n$ .

For example, if  $a = 1001$  and  $b = 1100$  then  $d(a, b) = 2$ . Note  $d(a, b) = d(b, a)$  for all  $a, b \in B^n$ .

After analyzing the qualitative data of the research in the open coding stage, the initial conceptual code was obtained, after reviewing and matching these codes and removing the duplicate codes, the common codes were obtained. Therefore, according to professors and experts, from the analysis of qualitative data of the present study, 8 main indicators and 44 sub-indices were obtained.

Table 1: Main and sub-categories of research

Main categories	Subcategories
Individual differences	Behavioral and moral characteristics
	Value systems of individuals (way of thinking and beliefs)
	Communication differences
	Limitations and differences in cognition and perception
	Different insights and attitudes of people
Structural differences	Competition in accessing the organization's limited and scarce resources
	Dependence of tasks and duties on each other
	Lack of coordination and control methods in the organization
	The degree of specialization of the assigned tasks
	Ambiguity in responsibility and accountability
Conflict management	Collaborative style and joint efforts
	The style of compromise and compromise
	Consensus style, flexibility and tolerance
	Forced method and exercise of power
	Avoidance and avoidance methods

The following figure 1 shows the output of MAXQDA software:

### 2.1 Categories of Contextual Conditions

Based on the results of the secondary coding of the research, the indicators of difference in expectations of organizational role, ambiguous legal authority, unclear duties / no job description, primary unresolved conflicts, potential

Conflict resolution strategy	Collaborative style and joint efforts
	The style of compromise and compromise
	Consensus style, flexibility and tolerance
	Forced method and exercise of power
	Avoidance and avoidance methods
Conflict management techniques	Sharing efforts (considering common goals)
	Allowing people to comment openly and publicly
	Divide tasks fairly
	Having a detailed and clear job description
	Treat the group gently and fairly and judge fairly
	Avoid criticizing group members openly
	Use a task description template
Defining the boundaries of constructive and destructive conflict	Negotiation and repetition and continuation of group meetings
	Examining the situation and conditions of organizational conflict and conflict
	Select the dispute resolution technique appropriate to the issue
	Distinguish different personal values
Lack of participation of individuals in organizational decisions	Changing relationships and clarifying organizational communications
	Differences in organizational role expectations
	Ambiguous legal powers
	Unclear duties / no job description
	Initial unresolved conflicts
Resolve conflict in a constructive and efficient way	Existence of potential objections
	Increase cohesion between members of a group or organization
	Creating a balance between the opposing members of the organization
	Increase compromise and coexistence in the organization
	Achieving organizational goals
	Increase optimal performance
	Creating a healthy atmosphere in the organization
Increase organizational efficiency and productivity	

conflicts were selected as background categories in providing a model for conflict management in the accounting environment.

Table 2: Categories of contextual conditions

Paradigm	The main category	Subcategory
Background conditions	Lack of participation of individuals in organizational decisions	Differences in organizational role expectations
		Ambiguous legal authority
		Unclear duties / no job description
		Initial unresolved conflicts
		Existence of potential objections

### 2.2 Categories of Causal Conditions

Based on the results of the secondary coding of the research, indicators of behavioral and moral characteristics, value systems of individuals (thinking and beliefs), communication differences, limitations and differences in cognition and perception, different insights and attitudes of individuals, competition for limited and scarce resources, dependence Tasks and tasks to each other, lack of coordination and control methods in the organization, the degree of specialization of assigned tasks, ambiguity in responsibility and accountability were selected as the categories of causal conditions in providing a model for conflict management in the accounting environment.

### 2.3 Axis Phenomenon Categories

Based on the results of the secondary coding of the research, the indicators of cooperation and collaboration style, compromise style, consensus style, flexibility and tolerance, coercive method and exercise of power, avoidance method as a central phenomenon in providing a model for conflict management in the environment accounting were selected.

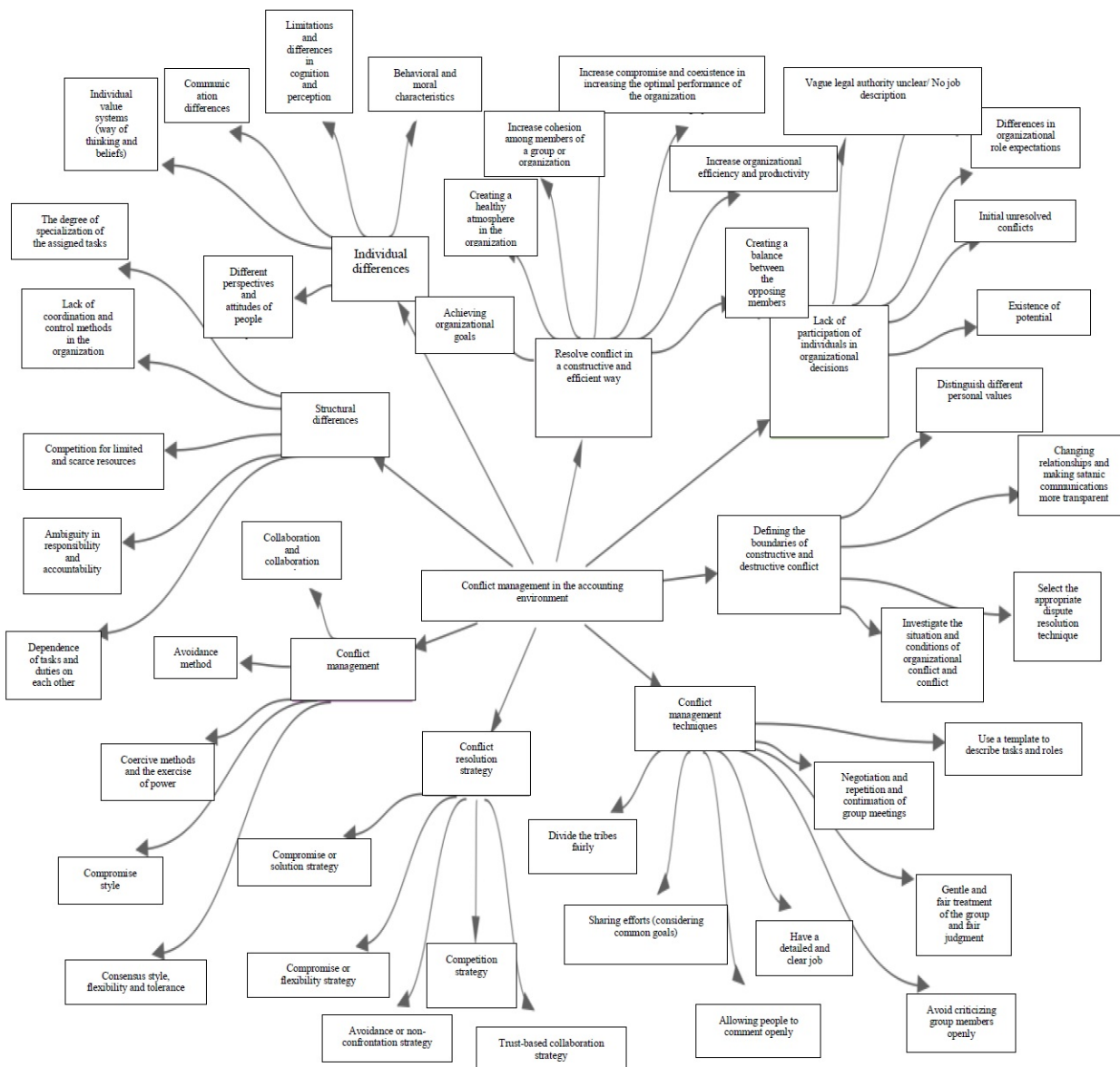


Figure 1: MAXQDA software output

Table 3: Categories of causal conditions

Paradigm	The main category	Subcategory
Casual conditions	Individual differences	Behavioral and moral characteristics
		Value systems of individuals (way of thinking and beliefs)
		Communication differences
		Limitations and differences in cognition and perception
		Different perspectives and attitudes of people
	Structural differences	Competition in accessing the organization’s limited and scarce resources
		Dependence of tasks and duties on each other
		Lack of coordination and control methods in the organization
		The degree of specialization of the assigned tasks
		Ambiguity in responsibility and accountability

Table 4: Categories of the central phenomenon

Paradigm	The main category	Subcategory
Axial phenomenon	Conflict management	Collaborative style and joint efforts
		Compromise style
		Consensus style, flexibility and tolerance
		Coercive methods and the exercise of power
		Avoidance method

### 2.4 Categories of Strategies and Actions

Based on the results of the secondary coding of the research, the indicators of competition strategy, trust-based cooperation strategy, avoidance or non-confrontation strategy, compromise or softening strategy, compromise or solution orientation strategy, sharing efforts (considering common goals), allowing people to Open and public comment, fair division of duties, having a clear and detailed job description, treating the group gently and fairly and fairly, avoiding open criticism from group members, using a role description template, negotiating and repeating And the continuation of group meetings were selected as a category of strategies and actions in providing a model for conflict management in the accounting environment.

Table 5: Categories of strategies and actions

Paradigm	The main category	Subcategory
Strategies and actions	Conflict resolution strategy	Competition strategy
		Trust-based cooperation strategy
		Avoidance or non-confrontation strategy
		Compromise or flexibility strategy
		Compromise or solution strategy
	The main category	Sharing efforts (considering common goals)
		Allowing people to comment openly
		Divide tasks fairly
		Have a detailed and clear job description
		Gentle and fair treatment of the group and fair judgment
		Avoid criticizing group members openly
		Use a task description template
		Negotiation and repetition and continuation of group meetings

### 2.5 Categories of Intervening Conditions

Based on the results of the secondary coding of the research, the indicators of examining the situation and conditions of organizational conflict and conflict, choosing the appropriate dispute resolution technique, differentiating different personal values, changing relationships and clarifying organizational relations as a category of intervening conditions in providing a model for conflict management. Were selected in the accounting environment.

Table 6: Categories of intervening conditions

Paradigm	The main category	Subcategory
Interfering conditions	Defining the boundaries of constructive and destructive conflict	Investigate the situation and conditions of organizational conflict and conflict
		Select the appropriate dispute resolution technique
		Distinguish different personal values
		Changing relationships and making organizational communications more transparent

### 2.6 Categories of Consequences

Based on the results of the secondary coding of the research, the indicators of increasing cohesion among group or organization members, creating balance between opposing members of the organization, increasing compromise and coexistence in the organization, achieving organizational goals, increasing optimal performance, creating a healthy



atmosphere in the organization, increasing organizational efficiency and productivity. The Outcomes category was selected to provide a model for conflict management in the accounting environment.

Table 7: Categories of Consequences

Paradigm	The main category	Subcategory
Consequences	Resolve conflict in a constructive and efficient way	Increase cohesion among members of a group or organization
		Creating a balance between the opposing members of the organization
		Increase compromise and coexistence in the organization
		Achieving organizational goals
		Increase optimal performance
		Creating a healthy atmosphere in the organization
		Increase organizational efficiency and productivity

The following figure shows the paradigm model of conflict management in the accounting environment. The following definition will be used in the sequel.

The following figure 2 shows the paradigm model of the research based on the coding results of the qualitative data analysis of the foundation:

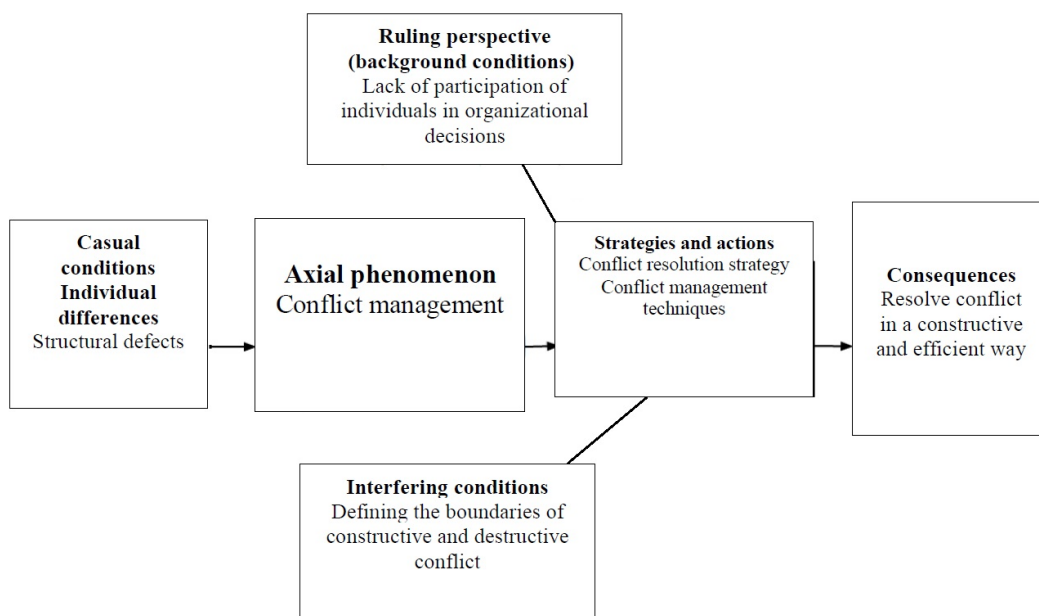


Figure 2: Paradigm model of conflict management in the accounting environment

### 3 Discussion and Conclusion

In this study, after coding the texts of the interviews, by removing the synonymous and repetitive criteria and finally by categorizing and categorizing the final criteria, 8 main categories and 44 sub-categories were obtained. The main categories are: individual differences, structural differences, conflict management and conflict, conflict resolution strategy, conflict management techniques, demarcation of constructive and destructive conflict and conflict, non-participation of individuals in organizational decisions, conflict resolution in the constructive path and Efficient. Individual differences are the most key and sensitive organizational element in the present age of human beings and that is why new theories of management emphasize this issue. Different cognitions, perceptions and attitudes of individuals were selected as categories of causal conditions in providing a model for conflict management in the accounting environment. In the results of Mirlohi and Mohammadi Todeshki [6] study, the index of different insights and attitudes of individuals is pointed out and from this perspective is consistent with the results of the present study. Structural differences are one of the major management issues at the executive and middle or senior levels. Paying attention to group relationships in organizations. Groups have conflicts in their relationships. Conflict may be intrapersonal, interpersonal, intragroup, intergroup, and so on. Lack of resources and insufficiency of information

and structure of the organization and staff-staff relations and personal characteristics and psychological characteristics of employees and problems and pressures caused by the workplace and communication inefficiency facilitate the emergence of conflict [12]. In the results of the study of Ebrahimi et al. [4] the index of dependence of tasks and duties on each other is pointed out and from this perspective is consistent with the results of the present study. Research shows that conflict in organizations can have positive or destructive consequences. Indicators of cooperation and collaboration style, compromise and compromise style, consensus style, flexibility and tolerance, coercive and power methods, avoidance and avoidance methods were selected as the central phenomenon in providing a model for managing conflict in the accounting environment. The results of the study of Charles and Kasilingam [2] also refer to the collaboration style index and from this perspective is consistent with the results of the present study.

Among the studies, five methods of conflict management in the organization have been identified, which are: competitive, cooperation, avoidance, compliance and compromise, which has so far been divided into three general categories of solution-oriented strategy (including methods of cooperation and compromise), non-strategy Coping (including avoidance and compliance methods) and control (competitive) strategies have been used more. The indicators of competition strategy, trust-based cooperation strategy, avoidance or non-confrontation strategy, compromise or softening strategy, compromise or solution orientation strategy were selected as the category of strategies and actions in providing a model for managing conflict in the accounting environment. The results of the Rieg study [8] also refer to the competition strategy index and from this perspective is consistent with the results of the present study.

Indicators of joint efforts (consideration of common goals), allowing individuals to comment openly and openly, dividing tasks fairly, having a clear and detailed job description, treating the group fairly and fairly, and avoiding criticism from members The group was explicitly selected, using a pattern of job descriptions and roles, negotiation and repetition, and the continuation of group meetings as a category of strategies and actions in providing a model for conflict management in the accounting environment. The results of Morin and Hazgui's study [7] also refer to the index of using a pattern of job descriptions and roles and from this perspective is consistent with the results of the present study. The indicators of examining the situation and conditions of organizational conflict and conflict, choosing the appropriate dispute resolution technique, differentiating different personal values, changing relationships and clarifying organizational relationships were selected as intervening conditions in providing a model for conflict management in the accounting environment. In the results of Dadar and Jafari [3] study, the index of change of relations and transparency of organizational relations is mentioned and from this perspective, it is consistent with the results of the present study. Indicators of differences in expectations of organizational role, ambiguous legal authority, unclear duties / lack of job description, initial unresolved conflicts, and potential conflicts were selected as the underlying categories in providing a model for managing conflict and conflict in the accounting environment. The results of the study of Lo et al. [5] also refer to the ambiguous legal authority index and from this perspective is consistent with the results of the present study. Indicators of increasing cohesion among members of the group or organization, creating balance between opposing members of the organization, increasing compromise and coexistence in the organization, achieving organizational goals, increasing optimal performance, creating a healthy atmosphere in the organization, increasing organizational efficiency and productivity as a category of outcomes Conflict and conflict management in the accounting environment were selected. The results of Taylor and Scapens [13] study also refer to the index of increasing organizational efficiency and productivity and from this perspective is consistent with the results of the present study.

Any research is done with the aim of using its results to improve things or change conditions. The results of this study can also be used by managers of investment companies, brokerages, stock exchanges, stock exchange and over-the-counter companies, investment funds, financial analysts (technical and fundamental), investors active in the capital market, professors of finance and accounting and investment. Be in dynamic and complex environments today, and seek to use the conflict management model in the accounting environment.

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